

REVENUE DEPARTMENT[701]

Notice of Intended Action

Twenty-five interested persons, a governmental subdivision, an agency or association of 25 or more persons may demand an oral presentation hereon as provided in Iowa Code section 17A.4(1)“b.”

Notice is also given to the public that the Administrative Rules Review Committee may, on its own motion or on written request by any individual or group, review this proposed action under section 17A.8(6) at a regular or special meeting where the public or interested persons may be heard.

Pursuant to the authority of Iowa Code sections 421.14 and 422.68 and 2013 Iowa Acts, Senate File 451, the Department of Revenue hereby proposes to amend Chapter 75, “Property Tax Administration,” and Chapter 77, “Determination of Value of Utility Companies,” and to adopt a new Chapter 78, “Replacement Tax and Statewide Property Tax on Rate-Regulated Water Utilities,” Iowa Administrative Code.

These amendments pertain to rules requiring water utilities to report all information and data necessary for the Department of Revenue to carry out the provisions of 2013 Iowa Acts, Senate File 451, which creates a replacement tax imposed on rate-regulated water utilities.

Consideration will be given to all written suggestions or comments on the proposed amendments received on or before September 10, 2013. Such written materials should be sent to Policy Section, Policy and Communications Division, Department of Revenue, Hoover State Office Building, P.O. Box 10457, Des Moines, Iowa 50306.

Persons who want to convey their views orally should contact the Policy Section, Policy and Communications Division, Department of Revenue, at (515)281-8450 or at the Department of Revenue offices on the fourth floor of the Hoover State Office Building.

Requests for a public hearing must be received by September 10, 2013.

These amendments were also Adopted and Filed Emergency and are published herein as **ARC 0965C**. The content of that submission is incorporated by reference.

These amendments are intended to implement 2013 Iowa Acts, Senate File 451.